

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: April 23, 2008

A meeting of the Georgia State Board of Accountancy was held on Wednesday, April 23, 2008, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

The following Board members were present:

T. Farrell Nichols, CPA and Chairman
W. Carter Bates, III, Consumer Member
C. Ben Hill, CPA
Grace Lopez-Williams, CPA
Michael W. Skinner, CPA

Others present:

Darren Mickler, Executive Director
Sherry Harrison, Applications Specialist
Sandra Mays, Applications Specialist
Marie S. Urquhart, Board Secretary
Kendrick Vickers, Administrative Clerk
Janet Wray, Board Attorney via videoconference
Lynn Eason, Area Supervisor, Investigations Unit
Sonya Williams, Staff Attorney, Legal Services
Harold Stamey, Georgia Association of Accountants and Tax Professionals (GAATP)
Amy Cook, Georgia Association of Accountants and Tax Professionals (GAATP)

Chairman Nichols established a quorum was present at 9:40 a.m. and called the meeting to order.

Mr. Skinner made a motion to **approve** the minutes of the February 27, 2008 Board meeting with corrections. Mr. Hill seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Bates seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Lopez-Williams, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Skinner made a motion to **approve** the following applications that met certification requirements. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Josie Neshelle Bailey	Examination	CPA026611
Sidney Barron Barnes	Examination	CPA026612

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Semrawit Berhane	Examination	CPA026613
Tara Renee Berry	Examination	CPA026614
Hugh Cleveland Bishop, Jr.	Examination	CPA026615
Stephanie Laura Bonner-Wiggins	Examination	CPA026616
Zenniere D. Bowry	Examination	CPA026617
Lisa Marie Brown	Examination	CPA026618
Whitney Blair Bruce	Examination	CPA026619
Karin Elaine Callan	Examination	CPA026620
Carolyn Arlene Carranza	Examination	CPA026621
Blaney Gail Carter	Examination	CPA026622
Marck Mason Chase, Jr.	Examination	CPA026623
Parasjit Singh Cheema	Examination	CPA026624
Gerard Michael Cuomo	Examination	CPA026625
Melinda J. Day	Examination	CPA026626
Dorian Ramon DeBarr	Examination	CPA026627
Lisa Crouse Douglas	Examination	CPA026628
Kostadin H. Doukov	Examination	CPA026629
Michelle Lynn Ehlenbeck	Examination	CPA026630
Jonathon Mark Farrar	Examination	CPA026631
Hua Feng	Examination	CPA026632
Donna D. Finlayson	Examination	CPA026633
Lindsay Elizabeth Foreman	Examination	CPA026634
Jeremiah A. Fortune	Examination	CPA026635
Michael Brian Gordon	Examination	CPA026636
Colby Corrin Harpool	Examination	CPA026637
Carmen Harris	Examination	CPA026638
Marcia Wright Hatcher	Examination	CPA026639
Melissa Knauss Hinman	Examination	CPA026640
Lucille Fields Honeycutt	Examination	CPA026641
Jamie Laura Howell	Examination	CPA026642
Michael Douglas Imber	Examination	CPA026643
Joshua Blaine Jackson	Examination	CPA026644
Rebecca Elizabeth Johns	Examination	CPA026645
Sara Steber Jones	Examination	CPA026646
Fetima Alexia Kelly	Examination	CPA026647
Olena Y. Korchaka	Examination	CPA026648
Jody Matlock Lappi	Examination	CPA026649
Courtney B. Lea	Examination	CPA026650
William Stanford Lewis	Examination	CPA026651
Maggie Y. Liou	Examination	CPA026652
Emily Gardner Lucas	Examination	CPA026653
Sara Beth Lurie	Examination	CPA026654
Kelley Queen Manders	Examination	CPA026655
Kevin Lee Martin	Examination	CPA026656
David Forest Maxwell	Examination	CPA026657

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Kimberly Lynn Maxwell	Examination	CPA026658
April Lee McFarland	Examination	CPA026659
Frank McLeod, Jr.	Examination	CPA026660
Homer Terrell McMichael	Examination	CPA026661
Diana Elizabeth Militello	Examination	CPA026662
Stephanie Kay Miller	Examination	CPA026663
Anne Elizabeth Morris	Examination	CPA026664
Stephanie Mulliniks	Examination	CPA026665
Maurice Mugo Kibe	Examination	CPA026666
Michael Christopher Nunn	Examination	CPA026667
Sarah Emily O'Sullivan	Examination	CPA026668
Kevin W. Parrish	Examination	CPA026669
Sonal Jayanti Patel	Examination	CPA026670
Amy Nicole Pierce	Examination	CPA026671
Chase Ryan Pittman	Examination	CPA026672
Shreyas Sundararaja Rao	Examination	CPA026673
Maggie Elizabeth Rees	Examination	CPA026674
Darron D. Russ	Examination	CPA026675
Arvind Sapra	Examination	CPA026676
Kendall Grey Scales	Examination	CPA026677
Ramon Alexander Scheffer	Examination	CPA026678
Jonathan Bradford Schultz	Examination	CPA026679
Brett William Schwenneker	Examination	CPA026680
Emily Shinn	Examination	CPA026681
Marc Freidin Smith	Examination	CPA022682
Fang Sun	Examination	CPA026683
Ling Sun	Examination	CPA026684
Tara Sweckard	Examination	CPA026685
Matthew Solomon Taylor	Examination	CPA022686
Kasey C. Thomason	Examination	CPA022687
Megan Gayle Thompson	Examination	CPA026688
Jonathan Blaine Tirey	Examination	CPA026689
Aqueelah S. Traylor-Morgan	Examination	CPA026690
David Anthony Trunzo	Examination	CPA026691
Lynn Avril Vaughan	Examination	CPA026692
Kellie Marie Vincent	Examination	CPA026693
Jacqueline Barksdale Vinson	Examination	CPA026694
Pauline Turner Wade	Examination	CPA026695
Michael Ryan Whitehurst	Examination	CPA026696
Kyle Alston Wiggins	Examination	CPA026697
James Keith Wilson	Examination	CPA026698
Qiu Xi	Examination	CPA026699
Jordan William Bacon	Reciprocity	CPA026700
Keith Allen Barnhart	Reciprocity	CPA026701
Nancy W. Bollinger	Reciprocity	CPA026702

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Jennifer Frazier Burke	Reciprocity	CPA026703
John Dominick Cadden	Reciprocity	CPA026704
Arthur de Joya	Reciprocity	CPA026705
Jennifer Louise Ducatte	Reciprocity	CPA026706
Janita Janene Green	Reciprocity	CPA026707
Jason F. Griffith	Reciprocity	CPA026708
Grant Randall Haines	Reciprocity	CPA026709
Kenneth David Hughes	Reciprocity	CPA026710
Rebecca J. Hunter	Reciprocity	CPA026711
Marlene V. Hutcheson	Reciprocity	CPA026712
Deborah L. Jacobs	Reciprocity	CPA026713
Benjamin Heath Jennings	Reciprocity	CPA026714
Harold Wayne Jones	Reciprocity	CPA026715
Kalonga Wapeta Kazadi	Reciprocity	CPA026716
David John Leaman	Reciprocity	CPA026717
Gary Bernard Mahoski	Reciprocity	CPA026718
Leary C. Mullings	Reciprocity	CPA026719
Thomas Edward Murphy	Reciprocity	CPA026720
Donald P. Porter, Jr.	Reciprocity	CPA026721
Shunsuke Saito	Reciprocity	CPA026722
Rebecca Mutz Schreiber	Reciprocity	CPA026723
Jason Evans Ward	Reciprocity	CPA026724
Anthony Robert Welburn	Reciprocity	CPA026725
Thomas Hamilton White, II	Reciprocity	CPA026726
John Alan Wilgers	Reciprocity	CPA026727
Andrew Clayton Witcher	Reciprocity	CPA026728
Georgia Antoinette Wolfe	Reciprocity	CPA026729
Jung Woo Ko	Examination	CPA026730

The following applicant appeared before the Board and provided additional information regarding his application and to appeal the Board's disapproval of his application:

Frank McLeod, Jr.: After considering additional information provided by the applicant, Mr. Hill made a motion to **approve** the application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

The following applicants provided a written appeal and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Stephanie Miller: After considering additional information provided by the applicant, Mr. Bates made a motion to **approve** the application for licensure. Mr. Hill seconded the motion. The motion carried unanimously.

Michael Gordon: After considering additional information provided by the applicant, Mr. Bates made a motion to **approve** the application for licensure. Mr. Hill seconded the motion. The motion carried unanimously.

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2007 Continuing Professional Education (CPE) Audit:

The Board was updated on the 2007 CPE Audit. Mr. Bates made a motion to ratify the renewals based on the prior review and approval by the Audit Committee. Mr. Hill seconded the motion. The motion carried unanimously.

The Board also reviewed additional CPE audit files. Mr. Bates made a motion to **approve** the audits as reviewed and process the renewals. Mr. Hill seconded the motion. The motion carried unanimously.

Written Correspondence - Renewal:

J. W.: After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** the renewal. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

J. S.: After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** the renewal. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

A. L.: After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** the renewal. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Written Correspondence – Continuing Professional Education (CPE):

Monty Rogers: After reviewing correspondence requesting a waiver of CPE requirements for renewal year ending December 31, 2007, due to medical reasons, Mr. Skinner made a motion to **approve** the request for a waiver. Mr. Hill seconded the motion. The motion carried unanimously.

Angela Lewis: After reviewing correspondence requesting acceptance of CPE requirements as submitted for renewal year ending December 31, 2007, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-.02(1) concerning the CPE requirement of 20 hours minimum earned per year. Mr. Hill seconded the motion. The motion carried unanimously.

Dennis Steele, Jr.: After reviewing correspondence and documentation of additional continuing professional hours which were completed in 2008, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-.02(1) which states that all continuing professional hours are to be completed during the two-year period immediately preceding each biennial renewal date as a condition for renewal. The hours completed in 2008, may not be carried over or re-used for renewal year ending December 31, 2009. Mr. Hill seconded the motion. The motion carried unanimously.

Albert Bloomsbury: After reviewing correspondence and documentation of additional continuing professional hours which were completed in 2008, Mr. Skinner made a motion to

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approve the request with a reminder regarding Board Rule 20-11-.02(1) which states that all continuing professional hours are to be completed during the two-year period immediately preceding each biennial renewal date as a condition for renewal. The hours completed in 2008, may not be carried over or re-used for renewal year ending December 31, 2009. Mr. Hill seconded the motion. The motion carried unanimously.

Andrew DuVall: After reviewing correspondence requesting a waiver of CPE requirements, Mr. Skinner made a motion to **disapprove** the request and grant an extension until July 31, 2008, to complete the CPE requirements. The license will remain in Lapsed status until documentation of the completed hours of CPE have been received. The hours accepted for renewal cannot be carried over for renewal year ending December 31, 2009. Mr. Hill seconded the motion. The motion carried unanimously.

Johnna O'Neal: After reviewing correspondence and documentation of additional continuing professional hours which were completed in 2008, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-.02(1) which states that all continuing professional hours are to be completed during the two-year period immediately preceding each biennial renewal date as a condition for renewal. The hours completed in 2008, may not be carried over or re-used for renewal year ending December 31, 2009. Mr. Hill seconded the motion. The motion carried unanimously.

Michael K. Callahan: After reviewing correspondence and documentation of additional continuing professional hours which were completed in 2008, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-.02(1) which states that all continuing professional hours are to be completed during the two-year period immediately preceding each biennial renewal date as a condition for renewal. The hours completed in 2008, may not be carried over or re-used for renewal year ending December 31, 2009. Mr. Hill seconded the motion. The motion carried unanimously.

April D. Lawrence: After reviewing correspondence and documentation of additional continuing professional hours which were completed in 2008, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-.02(1) which states that all continuing professional hours are to be completed during the two-year period immediately preceding each biennial renewal date as a condition for renewal. The hours completed in 2008, may not be carried over or re-used for renewal year ending December 31, 2009. Mr. Hill seconded the motion. The motion carried unanimously.

Vanessa J. Blair: After reviewing correspondence and documentation of additional continuing professional hours which were completed in 2008, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-.02(1) which states that all continuing professional hours are to be completed during the two-year period immediately preceding each biennial renewal date as a condition for renewal. The hours completed in 2008, may not be carried over or re-used for renewal year ending December 31, 2009. Mr. Hill seconded the motion. The motion carried unanimously.

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James R. Wells: After reviewing correspondence requesting a waiver of CPE requirements for renewal year ending December 31, 2007, due to medical reasons, Mr. Skinner made a motion to **approve** the waiver. Mr. Hill seconded the motion. The motion carried unanimously.

Demetrios Haralambus: After reviewing correspondence requesting an extension to complete CPE requirements for renewal, Mr. Skinner made a motion to **approve** the request and grant an extension until July 31, 2008, to complete the CPE requirements. The license will remain in Lapsed status until documentation of the completed hours of CPE have been received. The hours accepted for renewal cannot be carried over for renewal year ending December 31, 2009. Mr. Hill seconded the motion. The motion carried unanimously.

Written Correspondence:

Youssef Massoud: After reviewing correspondence requesting an extension of one testing window to complete the CPA Examination, Mr. Bates made a motion to **approve** the request and grant an extension until June 30, 2008 to complete the CPA Examination. Mr. Hill seconded the motion. The motion carried unanimously.

U.S. Securities & Exchange Commission (SEC): After reviewing correspondence regarding disciplinary action against a Georgia licensee whose license had expired, Mr. Skinner made a motion to flag the individual's file for Board review of future applications. Mr. Bates seconded the motion. The motion carried unanimously.

Gregory Davis: After reviewing correspondence requesting probation be lifted and his license returned to active status, Mr. Skinner made a motion to lift probation and return his license to active status. Mr. Carter seconded the motion. The motion carried unanimously.

Lisa M. Davis: After reviewing correspondence requesting an extension of the FARE Section of the CPA Examination, Mr. Skinner made a motion to **approve** the request and grant an extension until September 30, 2008, on the conditional score for FARE. Mr. Carter seconded the motion. The motion carried unanimously.

Ryan Taylor: After reviewing correspondence requesting an extension of the REG Section of the CPA Examination, Mr. Skinner made a motion to **approve** the request and grant an extension until September 30, 2008, on the conditional score for REG. Mr. Carter seconded the motion. The motion carried unanimously.

Firms:

Gustaf C. Lundin & Company LLP: After reviewing an application for a temporary permit, Mr. Skinner made a motion to **approve** the application for a temporary permit. Mr. Carter seconded the motion. The motion carried unanimously.

RJC CPA, LLC: After reviewing an application for licensure, Mr. Skinner made a motion to **approve** the application for licensure. Mr. Carter seconded the motion. The motion carried unanimously.

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Investigative Unit:

The Board was updated on the following cases by the Investigative Unit and the Enforcement Committee.

ACCT080054: Mr. Skinner made a motion to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT080076: Mr. Skinner made a motion to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

Fred L. Phillips: Mr. Skinner made a motion to accept a signed Voluntary Cease and Desist Order and close the case. Mr. Bates seconded the motion. The motion carried unanimously.

Legal Services:

The Board was updated on the following cases:

ACCT040009: Mr. Skinner made a motion to close the case with a letter of concern. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT040024: Mr. Skinner made a motion to reaffirm closing the case. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT040040: Mr. Skinner made a motion to close the case and flag the file. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT060047: Mr. Skinner made a motion to refer the case to the Board Attorney's Office for disciplinary action. Mr. Hill seconded the motion. The motion carried unanimously.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

ACCT060067: Mr. Skinner made a motion to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT070008: Mr. Skinner made a motion to close the case and flag the file. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT070025: Mr. Skinner made a motion to proceed with disciplinary action of issuing an order and levying a fine. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT070054: Mr. Skinner made a motion to close the case and flag the file. Mr. Bates seconded the motion. The motion carried unanimously.

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ACCT080041: Mr. Skinner made a motion to refer case to Investigations. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT080048: Mr. Skinner made a motion to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT080060: Mr. Skinner made a motion to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

The Board heard reports from the following staff members:

The Board Attorney provided a status report on cases referred for action.

The Executive Director updated the Board on the following topics:

- New Division Deputy Director
- Voluntary Cease and Desist Policy
- Licensing Foreign Applicants

Correspondence, Requests, Inquiries and Information Items:

Becker: After reviewing correspondence regarding CPE courses to be offered, the Board advised to refer to Rule 20-11 – Continuing Professional Education – as the Board does not pre-approve any courses or providers.

The Board reviewed other correspondence and information that did not require a vote or action.

Policy:

Mr. Bates made a motion to **approve** the following policy. Mr. Skinner seconded the motion. The motion carried unanimously.

It is the policy of the Georgia State Board of Accountancy to accept all Voluntary Cease and Desist Orders upon receipt in the Board office and authorize the president/chairperson or his or her designee to execute the Order and to authorize the Orders to be docketed and served. It is the intent of the Board that the Orders will be in effect upon docketing. The Georgia State Board of Accountancy will ratify the docketed Cease and Desist Orders at its next meeting after the date of docketing and include a list of the approved orders in the Board minutes.

SB473/HB1055:

The Board discussed the SB473 and pending HB1055 legislation, which showed the specific effective date in the legislation had been changed to July 1, 2009.

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NASBA:

The Board reviewed and discussed the following correspondence:

- Committee Interest Form
- Treasury Department's Advisory Committee on Auditing Profession (ACAP) Recommendations
- Governmental Agency Referral Process Update
- NASBA NCD Department Announcement

The Board reviewed correspondence regarding CPAES Application materials. Mr. Skinner made a motion to **approve** the changes with modifications. Mr. Hill seconded the motion. The motion carried unanimously.

The Board reviewed correspondence regarding recommendations for nominating Committee Members. Mr. Nichols made a motion to nominate Michael Skinner for Director at Large. Mr. Hill seconded the motion. The motion carried unanimously.

The Board reviewed correspondence regarding recommendations for nominating Committee Members. Mr. Skinner made a motion to nominate Grace Lopez-Williams for Nominating Committee Member. Mr. Nichols seconded the motion. The motion carried unanimously.

The Board reviewed correspondence and information that did not require a vote or action.

AICPA:

The Board reviewed correspondence and information that did not require a vote or action.

Other Business:

After further discussion regarding a NASBA Examination Conference, Mr. Skinner made a motion for Mr. Nichols to contact other Board members who may be interested in attending; and if no other Board member is able to attend, Mr. Skinner would be the Board's representative. Ms. Lopez-Williams seconded the motion. The motion carried.

Mr. Skinner updated the Board on the progress of the accountants licensing database, homeland security issues relating to citizenship, and the response to Focus questions.

Mr. Nichols updated the Board on the staff reception for Gwyn Ridley, former Executive Director, the Chairmen's meeting with Secretary of State Karen Handel, and the cease and desist orders.

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There was no further business and the meeting was adjourned at 12:25 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Deborah Beard
Reviewed by Executive Director

T. Farrell Nichols
Chairman

These minutes were approved on June 18, 2008

These minutes were signed on June 18, 2008

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Attachment

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now **T. Farrell Nichols**, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the **GEORGIA STATE BOARD OF ACCOUNTANCY**.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On **April 23, 2008** this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

T. Farrell Nichols
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 23rd day of April, 2008

Marie S. Urquhart
Notary Public